

CERTIFICATE - Brown County, Kansas 2015 Budget

To the Clerk of BROWN COUNTY, State of Kansas
We, the undersigned officers of
Brown County

certify that: 1) the hearing mentioned in the attached publication was held;
2) after the Budget Hearing this budget was duly approved and adopted as the
maximum expenditure for the various funds for the year 2015; and 3) the Amount(s)
of 2014 Ad Valorem Tax are within statutory limitations for the 2015 Budget.

Table of Contents:	K.S.A.	Page No.	2015 Adopted Budget		County Clerk's Use Only
			Expenditures	Amount of 2014 Ad Valorem Tax	
Computation to Det. Limit for 2015		2	0	0	
MVT, RVT, 16/20M Tax Allocation		3	0	0	
Schedule of Transfers		4	0	0	
Statement of Indebtedness		5	0	0	
Statement of Lease Purchases		6	0	0	
GENERAL	79-1946	7	3,129,509	1,612,707	
ROAD AND BRIDGE	68-559a	8	2,750,000	1,799,918	
HEALTH	65-205	9	64,912	61,027	
HISTORICAL SOCIETY	12-1684	10	30,000	28,196	
DIRECT ELECTION	19-3435a	11	76,000	62,323	
EXTENSION COUNCIL	2-610	12	91,500	86,223	
CONSERVATION DISTRICT	2-1907b	13	25,000	23,508	
APPRAISER COSTS	19-436	14	172,000	162,374	
AMBULANCE SERVICE	65-6113	15	110,000	103,318	
NOXIOUS WEEDS	2-1318	16	130,000	74,543	
SERVICES FOR ELDERLY	12-1680	17	103,000	82,923	
EMPLOYEE BENEFITS	12-16,102	18	1,256,000	883,420	
MENTAL HEALTH	19-4004	19	70,200	66,210	
MENTAL RETARDATION	19-4011	20	27,052	25,699	
BOND AND INTEREST	10-113	21	500,000	0	
PARKS AND RECREATION	19-2801	22	10,000	0	
PROS. ATTY TRAINING		23	2,000	0	
ALCOHOL PROGRAM	65-4060	24	20,490	0	
SOLID WASTE DISPOSAL	65-204	25	600,000	0	
SPECIAL MACHINERY		26	0	0	
911 FUND	19-236	27	50,000	0	
911 WIRELESS	19-236	28	20,000	0	
DIVERSION	19-4421	29	0	0	
CAPITAL IMPROVEMENT		30	0	0	
TECHNOLOGY		31	22,000	0	
TAX INCREMENT FINANCING		32	0	0	
NEIGHBORHOOD REVITALIZ.		33	0	0	

Table of Contents:	K.S.A.	Page No.	2015 Adopted Budget		County Clerk's Use Only
			Expenditures	Amount of 2014 Ad Valorem Tax	
DRUG FORFEITURE FUND		34	0	0	_____
WORTHLESS CHECKS FUND		35	0	0	_____
BR CA DRUG FORFEITURE		36	0	0	_____
JUVENILE JUSTICE PREV.		37	0	0	_____
JUVENILE JUSTICE CORE		38	0	0	_____
ADULT COMMUNITY COR.		39	0	0	_____
SHERIFFS INCOME FUND		40	0	0	_____
CC123 FUND		41	0	0	_____
PUBLIC BUILDING COMM.		42	0	0	_____
FEDERAL MATCH FUND		43	0	0	_____
BIA BRIDGE FUND		44	0	0	_____
FEDERAL ACE FUND		45	0	0	_____
Total			9,259,663	5,072,389	
Hearing Notice/Budget Summary		46			
Publication		_____			
Charters/Election Questions		_____			
Final Assessed Valuation					_____
Assisted by:					
State Use Only:			JAMES T SCHERER, CPA		_____
Received _____			109 SOUTH SIXTH		_____
Reviewed by _____			HIAWATHA, KS 66434		_____
Follow-up: Yes___No___			PH 785-742-2531		_____
			FAX 785-742-7995		_____
Attest: _____, 2014	(If not assisted so state)				_____
County Clerk					Governing Body
List any resolution setting a fund levy limit:					

Computation to Determine Limit for 2015 Budget

		Amount of Levy
1.	Total tax levy amount in 2014 budget	4,802,156
2.	Debt service levy in 2014 budget	0
3.	Tax levy excluding debt service (1 - 2)	4,802,156
2014 Valuation Info. for Valuation Adjustments:		
4.	New Improvements for 2014	956,913
5.	Increase in personal property for 2014	
5a.	Personal property 2014	3,465,030
5b.	Personal property 2013	4,112,234
5c.	Increase in personal property (5a - 5b) If 5c is negative, enter a zero	0
6.	Valuation of annexed territory for 2014	
6a.	Real estate	0
6b.	State assessed	0
6c.	New improvements	0
6d.	Total adjustment (6a + 6b - 6c)	0
7.	Valuation of property changed in use during 2014	1,138,110
8.	Total valuation adjustment (4 + 5c + 6d + 7)	2,095,023
9.	Total estimated valuation July 1, 2014	135,982,127
10.	Total valuation less valuation adjustment (9 - 8)	133,887,104
11.	Factor for increase (8 divided by 10)	.01565
12.	Amount of increase (11 times 3)	75,143
13.	Maximum tax levy, excluding debt service, prior to CPI adjustment (3 + 12)	4,877,299
14.	Debt service levy in this 2015 budget	0
15.	Tax levy, including debt service, prior to CPI adjustment (13 + 14)	4,877,299
16.	Consumer Price Index for all urban consumers for calendar year 2013	.0000 %
17.	Consumer Price Index adjustment (3 times 16)	0
18.	Maximum levy for budget year 2015, including debt service, not requiring 'notice of vote publication.' (15 + 17)	4,877,299

If the 2015 adopted budget includes a total property tax levy exceeding the dollar amount on line 18, you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

Allocation of Motor Vehicle Tax, Recreational Vehicle Tax, 16/20M Vehicle Tax, and Slider

2014 Budgeted Fund	Tax Levy Amount in 2014 Budget	Allocation for Year 2015			
		MVT	RVT	16/20M Veh Tax	Slider
GENERAL	1,136,597	83,491	1,392	8,803	0
ROAD AND BRIDGE	1,937,355	142,313	2,373	15,006	0
HEALTH	60,524	4,446	74	469	0
HISTORICAL SOCIETY	26,179	1,923	32	203	0
DIRECT ELECTION	76,042	5,586	93	589	0
EXTENSION COUNCIL	84,242	6,188	103	652	0
CONSERVATION DISTRICT	23,639	1,736	29	183	0
APPRAISER COSTS	145,520	10,690	178	1,127	0
AMBULANCE SERVICE	102,922	7,560	126	797	0
NOXIOUS WEEDS	46,715	3,432	57	362	0
SERVICES FOR ELDERLY	85,026	6,246	104	659	0
EMPLOYEE BENEFITS	990,263	72,742	1,213	7,670	0
MENTAL HEALTH	63,725	4,681	78	494	0
MENTAL RETARDATION	23,407	1,719	29	181	0
	<u>4,802,156</u>	<u>352,753</u>	<u>5,881</u>	<u>37,195</u>	<u>0</u>

Schedule of Transfers

Year	Fund Transferred From:	Funds Transferred To:	Amount	Statutory Authority
2015	GENERAL	CAPITAL IMPROVEMENT	150,000	19-119
2015	ROAD AND BRIDGE	SPECIAL MACHINERY	100,000	19-119
2015	DIRECT ELECTION	CAPITAL IMPROVEMENT	10,000	19-119
2015	SERVICES FOR ELDERLY	CAPITAL IMPROVEMENT	7,500	19-119
			<u>267,500</u>	

Statement of Indebtedness

Issue Date	Retire Date	Interest Rate	Amount of Bonds Issued	Amount Outstanding 1-1-2014	Due Date	Amount Due 2014		Amount Due 2015		
					Interest/Principal	Interest	Principal	Interest	Principal	
Revenue Bonds										
BROWN COUNTY JAIL					06/01 12/01					
02/09	06/20	2.5%-4.0	4,400,000	3,045,000	06/01	104,750	380,000	95,250	395,000	
				<u>3,045,000</u>		<u>104,750</u>	<u>380,000</u>	<u>95,250</u>	<u>395,000</u>	

Statement of Lease Purchases and Certificates of Participation

	Date of Contract	Term of Contract (Months)	Interest Rate	Total Amount Financed (Beg Prin)	Principal Balance 1-1-2014	Payments Due 2014	Payments Due 2015
Lease Purchase							
EQUIPMENT	12/10	36		85,000	0	0	0
					0	0	0

	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget 2015
Unencumbered Cash Balance, Jan. 1	1,743,830	1,292,521	504,328
Cancelled Prior Year Encumbrances	0		
Receipts			
AD VALOREM TAX	923,967	1,130,000	0
MOTOR VEHICLE TAX	102,449	70,816	83,491
REC VEHICLE TAX	1,674	1,274	1,392
LOCAL SALES TAX	771,432	700,000	700,000
MISCELLANEOUS	61,698	0	0
LIQUOR TAX	9,075	9,075	9,075
IN LIEU OF TAX	600	600	600
MORTGE. REG. FEES	59,455	59,455	59,455
REIMBURSEMENT	263,140	0	0
FINES & FEES	72,948	25,000	25,000
SHERIFF FEES	55,000	55,000	55,000
INTEREST ON IDLE FUNDS	85,754	100,000	100,000
16/20M VEHICLE TAX	9,573	6,989	8,803
TRANSFERS IN	53,692	0	0
NEIGHBORHOOD REVIT.	-30,342	-30,342	-30,342
Total Receipts	2,440,115	2,127,867	1,012,474
Resources Available	4,183,945	3,420,388	1,516,802
Expenditures			
COUNTY COMMISSIONERS	391,502	495,600	500,000
COUNTY CLERK	117,998	117,000	122,000
COUNTY TREASURER	208,002	203,075	205,000
COUNTY ATTORNEY	110,685	114,380	116,460
REGISTER OF DEEDS	69,757	71,000	76,000
SHERIFF	572,577	592,800	600,000
JANITOR	166,065	247,550	240,000
UNIFIED DISTRICT COURT	154,915	132,942	150,249
CORONERS EXPENSE	13,367	12,000	12,000
COMPUTER	83,215	140,120	136,000
FAIR PREMIUMS	4,000	4,000	4,500
RESCUE SQUAD	24,000	24,000	12,000
EMERGENCY PREPAREDNESS	23,300	23,300	23,300
INDUSTRIAL DEVELOPMENT	27,000	27,000	52,000
MISCELLANEOUS	0	0	100,000
JAIL EXPENSE	502,742	424,900	480,000
TRANSFERS OUT	152,299	0	0
SHERIFF - DISPATCH	270,000	286,393	300,000
Total Expenditures	2,891,424	2,916,060	3,129,509
Unencumbered Cash Balance, Dec. 31	1,292,521	504,328	xxxxxxxxxxxx
Non-Appropriated Balance			0
Total Expenditures and Non-Appropriated Balance			3,129,509
Tax Required			1,612,707
Delinquency Computation			0
Amount of 2014 Ad Valorem Tax			1,612,707

Brown County
ROAD AND BRIDGE

State of Kansas
2015 Budget Form

	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget 2015
Unencumbered Cash Balance, Jan. 1	416,978	702,802	389,263
Cancelled Prior Year Encumbrances	0		
Receipts			
AD VALOREM TAX	1,960,498	1,930,000	0
MOTOR VEHICLE TAX	129,968	149,025	142,313
REC VEHICLE TAX	2,124	2,682	2,373
SPEC. CITY-COUNTY HIGHWAY	519,104	436,189	439,619
16/20M VEHICLE TAX	12,145	14,707	15,006
NEIGHBORHOOD REVIT.	-38,492	-38,492	-38,492
Total Receipts	2,585,347	2,494,111	560,819
Resources Available	3,002,325	3,196,913	950,082
Expenditures			
OPERATIONS			
Personal Services	344,577	351,600	362,000
Commodities	1,601,351	2,133,380	2,155,000
Contractual Services	53,595	165,020	68,000
Capital Outlay	300,000	157,650	165,000
	2,299,523	2,807,650	2,750,000
Total Expenditures	2,299,523	2,807,650	2,750,000
Unencumbered Cash Balance, Dec. 31	702,802	389,263	xxxxxxxxxxxx
Non-Appropriated Balance			0
Total Expenditures and Non-Appropriated Balance			2,750,000
Tax Required			1,799,918
Delinquency Computation			0
Amount of 2014 Ad Valorem Tax			1,799,918

	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget 2015
Unencumbered Cash Balance, Jan. 1	1,333	161	0
Cancelled Prior Year Encumbrances	0		
Receipts			
AD VALOREM TAX	60,709	60,698	0
MOTOR VEHICLE TAX	3,726	4,618	4,446
REC VEHICLE TAX	61	83	74
16/20M VEHICLE TAX	348	456	469
NEIGHBORHOOD REVIT.	-1,104	-1,104	-1,104
Total Receipts	63,740	64,751	3,885
Resources Available	65,073	64,912	3,885
Expenditures			
APPROPRIATION TO BOARD	64,912	64,912	64,912
Total Expenditures	64,912	64,912	64,912
Unencumbered Cash Balance, Dec. 31	161	0	xxxxxxxxxxxxx
Non-Appropriated Balance			0
Total Expenditures and Non-Appropriated Balance			64,912
Tax Required			61,027
Delinquency Computation			0
Amount of 2014 Ad Valorem Tax			61,027

	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget 2015
Unencumbered Cash Balance, Jan. 1	611	91	0
Cancelled Prior Year Encumbrances	0		
Receipts			
AD VALOREM TAX	18,506	26,194	0
MOTOR VEHICLE TAX	1,196	1,405	1,923
REC VEHICLE TAX	20	25	32
16/20M VEHICLE TAX	112	139	203
NEIGHBORHOOD REVIT.	-354	-354	-354
Total Receipts	19,480	27,409	1,804
Resources Available	20,091	27,500	1,804
Expenditures			
APPROPRIATION TO BOARD	20,000	27,500	30,000
Total Expenditures	20,000	27,500	30,000
Unencumbered Cash Balance, Dec. 31	91	0	xxxxxxxxxxxxx
Non-Appropriated Balance			0
Total Expenditures and Non-Appropriated Balance			30,000
Tax Required			28,196
Delinquency Computation			0
Amount of 2014 Ad Valorem Tax			28,196

	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget 2015
Unencumbered Cash Balance, Jan. 1	18,739	21,508	8,727
Cancelled Prior Year Encumbrances	0		
Receipts			
AD VALOREM TAX	65,386	76,000	0
MOTOR VEHICLE TAX	4,449	4,959	5,586
REC VEHICLE TAX	73	89	93
16/20M VEHICLE TAX	416	489	589
NEIGHBORHOOD REVIT.	-1,318	-1,318	-1,318
Total Receipts	69,006	80,219	4,950
Resources Available	87,745	101,727	13,677
Expenditures			
OPERATIONS			
Personal Services	41,883	25,000	28,500
Commodities	1,991	11,500	7,000
Contractual Services	17,363	56,500	30,500
Capital Outlay	5,000	0	10,000
	66,237	93,000	76,000
Total Expenditures	66,237	93,000	76,000
Unencumbered Cash Balance, Dec. 31	21,508	8,727	xxxxxxxxxxxxx
Non-Appropriated Balance			0
Total Expenditures and Non-Appropriated Balance			76,000
Tax Required			62,323
Delinquency Computation			0
Amount of 2014 Ad Valorem Tax			62,323

Brown County
EXTENSION COUNCIL

State of Kansas
 2015 Budget Form

	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget 2015
Unencumbered Cash Balance, Jan. 1	1,629	453	0
Cancelled Prior Year Encumbrances	0		
Receipts			
AD VALOREM TAX	83,134	84,177	0
MOTOR VEHICLE TAX	5,626	6,301	6,188
REC VEHICLE TAX	92	113	103
16/20M VEHICLE TAX	526	622	652
NEIGHBORHOOD REVIT.	-1,666	-1,666	-1,666
Total Receipts	87,712	89,547	5,277
Resources Available	89,341	90,000	5,277
Expenditures			
APPROPRIATION TO BOARD	88,888	90,000	91,500
Total Expenditures	88,888	90,000	91,500
Unencumbered Cash Balance, Dec. 31	453	0	xxxxxxxxxxxxx
Non-Appropriated Balance			0
Total Expenditures and Non-Appropriated Balance			91,500
Tax Required			86,223
Delinquency Computation			0
Amount of 2014 Ad Valorem Tax			86,223

Brown County
CONSERVATION DISTRICT

State of Kansas
2015 Budget Form

	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget 2015
Unencumbered Cash Balance, Jan. 1	653	30	0
Cancelled Prior Year Encumbrances	0		
Receipts			
AD VALOREM TAX	21,578	23,609	0
MOTOR VEHICLE TAX	1,539	1,627	1,736
REC VEHICLE TAX	25	29	29
16/20M VEHICLE TAX	144	161	183
TRANSFERS IN	1,547	0	0
NEIGHBORHOOD REVIT.	-456	-456	-456
Total Receipts	24,377	24,970	1,492
Resources Available	25,030	25,000	1,492
Expenditures			
APPROPRIATION TO BOARD	25,000	25,000	25,000
Total Expenditures	25,000	25,000	25,000
Unencumbered Cash Balance, Dec. 31	30	0	xxxxxxxxxxxxx
Non-Appropriated Balance			0
Total Expenditures and Non-Appropriated Balance			25,000
Tax Required			23,508
Delinquency Computation			0
Amount of 2014 Ad Valorem Tax			23,508

Brown County
APPRAISER COSTS

State of Kansas
 2015 Budget Form

		Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget 2015
Unencumbered Cash Balance, Jan. 1		42,663	3,401	0
Cancelled Prior Year Encumbrances		0		
Receipts				
AD VALOREM TAX		144,152	159,003	0
MOTOR VEHICLE TAX		7,999	10,446	10,690
REC VEHICLE TAX		131	188	178
REIMBURSEMENT		574	0	0
16/20M VEHICLE TAX		747	1,031	1,127
TRANSFERS IN		5,276	0	0
NEIGHBORHOOD REVIT.		-2,369	-2,369	-2,369
Total Receipts		156,510	168,299	9,626
Resources Available		199,173	171,700	9,626
Expenditures				
OPERATIONS	Personal Services	143,348	148,175	150,900
	Commodities	33,730	7,700	4,550
	Contractual Services	15,680	13,325	13,050
	Capital Outlay	3,014	2,500	3,500
		195,772	171,700	172,000
Total Expenditures		195,772	171,700	172,000
Unencumbered Cash Balance, Dec. 31		3,401	0	xxxxxxxxxxxxx
Non-Appropriated Balance				0
Total Expenditures and Non-Appropriated Balance				172,000
Tax Required				162,374
Delinquency Computation				0
Amount of 2014 Ad Valorem Tax				162,374

Brown County
AMBULANCE SERVICE

State of Kansas
 2015 Budget Form

	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget 2015
Unencumbered Cash Balance, Jan. 1	2,219	260	0
Cancelled Prior Year Encumbrances	0		
Receipts			
AD VALOREM TAX	97,995	103,124	0
MOTOR VEHICLE TAX	6,080	7,448	7,560
REC VEHICLE TAX	99	134	126
16/20M VEHICLE TAX	568	735	797
NEIGHBORHOOD REVIT.	-1,801	-1,801	-1,801
Total Receipts	102,941	109,640	6,682
Resources Available	105,160	109,900	6,682
Expenditures			
SERVICE CONTRACT	104,900	109,900	110,000
Total Expenditures	104,900	109,900	110,000
Unencumbered Cash Balance, Dec. 31	260	0	xxxxxxxxxxxxx
Non-Appropriated Balance			0
Total Expenditures and Non-Appropriated Balance			110,000
Tax Required			103,318
Delinquency Computation			0
Amount of 2014 Ad Valorem Tax			103,318

	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget 2015
Unencumbered Cash Balance, Jan. 1	68,276	55,627	17,108
Cancelled Prior Year Encumbrances	0		
Receipts			
AD VALOREM TAX	78,100	46,000	0
MOTOR VEHICLE TAX	1,696	6,003	3,432
REC VEHICLE TAX	28	108	57
CHARGES TO CUSTOMERS	35,351	35,000	35,000
16/20M VEHICLE TAX	159	592	362
NEIGHBORHOOD REVIT.	-502	-502	-502
Total Receipts	114,832	87,201	38,349
Resources Available	183,108	142,828	55,457
Expenditures			
OPERATIONS			
Personal Services	32,147	35,000	45,700
Commodities	71,453	84,770	76,600
Contractual Services	8,881	5,950	7,700
Capital Outlay	15,000	0	0
	127,481	125,720	130,000
Total Expenditures	127,481	125,720	130,000
Unencumbered Cash Balance, Dec. 31	55,627	17,108	xxxxxxxxxxxx
Non-Appropriated Balance			0
Total Expenditures and Non-Appropriated Balance			130,000
Tax Required			74,543
Delinquency Computation			0
Amount of 2014 Ad Valorem Tax			74,543

Brown County
SERVICES FOR ELDERLY

State of Kansas
 2015 Budget Form

	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget 2015
Unencumbered Cash Balance, Jan. 1	17,295	1,552	526
Cancelled Prior Year Encumbrances	0		
Receipts			
AD VALOREM TAX	66,375	84,000	0
MOTOR VEHICLE TAX	4,922	4,864	6,246
REC VEHICLE TAX	80	88	104
CHARGES TO CUSTOMERS	4,565	14,000	14,000
16/20M VEHICLE TAX	460	480	659
NEIGHBORHOOD REVIT.	-1,458	-1,458	-1,458
Total Receipts	74,944	101,974	19,551
Resources Available	92,239	103,526	20,077
Expenditures			
OPERATIONS			
Personal Services	56,282	60,000	60,000
Commodities	6,171	10,800	10,925
Contractual Services	26,846	24,700	24,575
Capital Outlay	1,388	7,500	7,500
	90,687	103,000	103,000
Total Expenditures	90,687	103,000	103,000
Unencumbered Cash Balance, Dec. 31	1,552	526	xxxxxxxxxxxx
Non-Appropriated Balance			0
Total Expenditures and Non-Appropriated Balance			103,000
Tax Required			82,923
Delinquency Computation			0
Amount of 2014 Ad Valorem Tax			82,923

Brown County
EMPLOYEE BENEFITS

State of Kansas
2015 Budget Form

	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget 2015
Unencumbered Cash Balance, Jan. 1	541,837	709,319	309,056
Cancelled Prior Year Encumbrances	0		
Receipts			
AD VALOREM TAX	916,475	890,000	0
MOTOR VEHICLE TAX	61,119	69,705	72,742
REC VEHICLE TAX	999	1,254	1,213
REIMBURSEMENT	19,800	0	0
16/20M VEHICLE TAX	5,711	6,879	7,670
NEIGHBORHOOD REVIT.	-18,101	-18,101	-18,101
Total Receipts	986,003	949,737	63,524
Resources Available	1,527,840	1,659,056	372,580
Expenditures			
SOCIAL SECURITY	166,709	175,000	208,000
RETIREMENT	201,954	195,000	258,000
WORKMENS COMP.	55,473	75,000	65,000
UNEMPLOYMENT INS.	8,233	12,000	10,000
HEALTH INS.	366,152	793,000	715,000
TRANSFERS OUT	20,000	100,000	0
Total Expenditures	818,521	1,350,000	1,256,000
Unencumbered Cash Balance, Dec. 31	709,319	309,056	xxxxxxxxxxxx
Non-Appropriated Balance			0
Total Expenditures and Non-Appropriated Balance			1,256,000
Tax Required			883,420
Delinquency Computation			0
Amount of 2014 Ad Valorem Tax			883,420

	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget 2015
Unencumbered Cash Balance, Jan. 1	2,085	2,031	0
Cancelled Prior Year Encumbrances	0		
Receipts			
AD VALOREM TAX	66,677	63,779	0
MOTOR VEHICLE TAX	4,264	5,062	4,681
REC VEHICLE TAX	70	91	78
16/20M VEHICLE TAX	398	500	494
NEIGHBORHOOD REVIT.	-1,263	-1,263	-1,263
Total Receipts	70,146	68,169	3,990
Resources Available	72,231	70,200	3,990
Expenditures			
APPROPRIATION TO BOARD	70,200	70,200	70,200
Total Expenditures	70,200	70,200	70,200
Unencumbered Cash Balance, Dec. 31	2,031	0	xxxxxxxxxxxxx
Non-Appropriated Balance			0
Total Expenditures and Non-Appropriated Balance			70,200
Tax Required			66,210
Delinquency Computation			0
Amount of 2014 Ad Valorem Tax			66,210

Brown County
MENTAL RETARDATION

State of Kansas
 2015 Budget Form

	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget 2015
Unencumbered Cash Balance, Jan. 1	5,874	2,645	0
Cancelled Prior Year Encumbrances	0		
Receipts			
AD VALOREM TAX	22,239	23,124	0
MOTOR VEHICLE TAX	1,946	1,665	1,719
REC VEHICLE TAX	32	30	29
16/20M VEHICLE TAX	182	164	181
NEIGHBORHOOD REVIT.	-576	-576	-576
Total Receipts	23,823	24,407	1,353
Resources Available	29,697	27,052	1,353
Expenditures			
APPROPRIATION TO BOARD	27,052	27,052	27,052
Total Expenditures	27,052	27,052	27,052
Unencumbered Cash Balance, Dec. 31	2,645	0	xxxxxxxxxxxxx
Non-Appropriated Balance			0
Total Expenditures and Non-Appropriated Balance			27,052
Tax Required			25,699
Delinquency Computation			0
Amount of 2014 Ad Valorem Tax			25,699

Brown County
BOND AND INTEREST

State of Kansas
2015 Budget Form

	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget 2015
Unencumbered Cash Balance, Jan. 1	1,253,748	1,473,175	1,338,425
Cancelled Prior Year Encumbrances	0		
Receipts			
LOCAL SALES TAX	699,440	350,000	350,000
Total Receipts	699,440	350,000	350,000
Resources Available	1,953,188	1,823,175	1,688,425
Expenditures			
PRINCIPLE	365,000	380,000	400,000
INTEREST & COMMISSION	115,013	104,750	100,000
Total Expenditures	480,013	484,750	500,000
Unencumbered Cash Balance, Dec. 31	1,473,175	1,338,425	1,188,425

Brown County
PARKS AND RECREATION

State of Kansas
2015 Budget Form

	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget 2015
Unencumbered Cash Balance, Jan. 1	626	344	344
Cancelled Prior Year Encumbrances	0		
Receipts			
LIQUOR TAX	7,218	10,000	10,000
Total Receipts	7,218	10,000	10,000
Resources Available	7,844	10,344	10,344
Expenditures			
OPERATIONS Commodities	7,500	10,000	10,000
	7,500	10,000	10,000
Total Expenditures	7,500	10,000	10,000
Unencumbered Cash Balance, Dec. 31	344	344	344

	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget 2015
Unencumbered Cash Balance, Jan. 1	0	0	0
Cancelled Prior Year Encumbrances	0		
Receipts			
MISCELLANEOUS	2,000	2,000	2,000
Total Receipts	2,000	2,000	2,000
Resources Available	2,000	2,000	2,000
Expenditures			
TRAINING	2,000	2,000	2,000
Total Expenditures	2,000	2,000	2,000
Unencumbered Cash Balance, Dec. 31	0	0	0

Brown County
ALCOHOL PROGRAM

State of Kansas
2015 Budget Form

	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget 2015
Unencumbered Cash Balance, Jan. 1	9,720	9,490	2,490
Cancelled Prior Year Encumbrances	0		
Receipts			
LIQUOR TAX	17,120	18,000	18,000
Total Receipts	17,120	18,000	18,000
Resources Available	26,840	27,490	20,490
Expenditures			
OPERATIONS Commodities	17,350	25,000	20,490
	17,350	25,000	20,490
Total Expenditures	17,350	25,000	20,490
Unencumbered Cash Balance, Dec. 31	9,490	2,490	0

Brown County
SOLID WASTE DISPOSAL

State of Kansas
2015 Budget Form

		Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget 2015
Unencumbered Cash Balance, Jan. 1		-31,345	-4,622	0
Cancelled Prior Year Encumbrances		0		
Receipts				
MISCELLANEOUS		129,359	100,000	100,000
CHARGES TO CUSTOMERS		558,422	676,448	800,000
Total Receipts		687,781	776,448	900,000
Resources Available		656,436	771,826	900,000
Expenditures				
OPERATIONS	Personal Services	77,668	91,950	75,000
	Commodities	48,807	22,187	12,853
	Contractual Services	489,583	579,515	431,628
	Capital Outlay	45,000	78,174	80,519
		661,058	771,826	600,000
Total Expenditures		661,058	771,826	600,000
Unencumbered Cash Balance, Dec. 31		-4,622	0	300,000

	Prior Year Actual 2013
Unencumbered Cash Balance, Jan. 1	230,874
Cancelled Prior Year Encumbrances	0
Receipts	
TRANSFERS IN	300,000
Total Receipts	300,000
Resources Available	530,874
Expenditures	
OPERATIONS Capital Outlay	95,179
	95,179
Total Expenditures	95,179
Unencumbered Cash Balance, Dec. 31	435,695

	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget 2015
Unencumbered Cash Balance, Jan. 1	46,176	8,671	671
Cancelled Prior Year Encumbrances	0		
Receipts			
FRACHISE TAX	0	0	50,000
Total Receipts	0	0	50,000
Resources Available	46,176	8,671	50,671
Expenditures			
OPERATIONS Contractual Services	37,505	8,000	50,000
	37,505	8,000	50,000
Total Expenditures	37,505	8,000	50,000
Unencumbered Cash Balance, Dec. 31	8,671	671	671

	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget 2015
Unencumbered Cash Balance, Jan. 1	92,555	89,892	89,892
Cancelled Prior Year Encumbrances	0		
Receipts			
CHARGES TO CUSTOMERS	0	125,000	0
Total Receipts	0	125,000	0
Resources Available	92,555	214,892	89,892
Expenditures			
OPERATIONS Contractual Services	2,663	125,000	20,000
	2,663	125,000	20,000
Total Expenditures	2,663	125,000	20,000
Unencumbered Cash Balance, Dec. 31	89,892	89,892	69,892

	Prior Year Actual 2013
Unencumbered Cash Balance, Jan. 1	6,404
Cancelled Prior Year Encumbrances	0
Receipts	
COURT FEES	22,662
Total Receipts	22,662
Resources Available	29,066
Expenditures	
OPERATIONS	
Personal Services	7,100
Commodities	908
Contractual Services	15,273
	23,281
Total Expenditures	23,281
Unencumbered Cash Balance, Dec. 31	5,785

Brown County
CAPITAL IMPROVEMENT

State of Kansas
2015 Budget Form

	Prior Year Actual 2013
Unencumbered Cash Balance, Jan. 1	759,220
Cancelled Prior Year Encumbrances	0
Receipts	
TRANSFERS IN	196,000
Total Receipts	196,000
Resources Available	955,220
Expenditures	
OPERATIONS Contractual Services	58,893
	58,893
Total Expenditures	58,893
Unencumbered Cash Balance, Dec. 31	896,327

	Prior Year Actual 2013	Current Year Estimate 2014	Proposed Budget 2015
Unencumbered Cash Balance, Jan. 1	51,960	62,885	53,717
Cancelled Prior Year Encumbrances	0		
Receipts			
MISCELLANEOUS	11,709	12,832	12,832
Total Receipts	11,709	12,832	12,832
Resources Available	63,669	75,717	66,549
Expenditures			
OPERATIONS Contractual Services	784	22,000	22,000
	784	22,000	22,000
Total Expenditures	784	22,000	22,000
Unencumbered Cash Balance, Dec. 31	62,885	53,717	44,549

	Prior Year Actual 2013
Unencumbered Cash Balance, Jan. 1	0
Cancelled Prior Year Encumbrances	0
Receipts	
MISCELLANEOUS	26,709
Total Receipts	26,709
Resources Available	26,709
Expenditures	
OPERATIONS	12,533
Total Expenditures	12,533
Unencumbered Cash Balance, Dec. 31	14,176

	Prior Year Actual 2013
Unencumbered Cash Balance, Jan. 1	0
Cancelled Prior Year Encumbrances	0
Receipts	
MISCELLANEOUS	294,430
Total Receipts	294,430
Resources Available	294,430
Expenditures	
OPERATIONS	294,430
Total Expenditures	294,430
Unencumbered Cash Balance, Dec. 31	0

Brown County
DRUG FORFEITURE FUND

State of Kansas
2015 Budget Form

	Prior Year Actual 2013
Unencumbered Cash Balance, Jan. 1	29,981
Cancelled Prior Year Encumbrances	0
Receipts	
MISCELLANEOUS	7,661
Total Receipts	7,661
Resources Available	37,642
Expenditures	
OPERATIONS	
Commodities	13,674
Contractual Services	16,321
	29,995
Total Expenditures	29,995
Unencumbered Cash Balance, Dec. 31	7,647

	Prior Year Actual 2013
Unencumbered Cash Balance, Jan. 1	990
Cancelled Prior Year Encumbrances	0
Receipts	
MISCELLANEOUS	635
Total Receipts	635
Resources Available	1,625
Expenditures	
Total Expenditures	0
Unencumbered Cash Balance, Dec. 31	1,625

	Prior Year Actual 2013
Unencumbered Cash Balance, Jan. 1	2,208
Cancelled Prior Year Encumbrances	0
Receipts	
Total Receipts	0
Resources Available	2,208
Expenditures	
OPERATIONS Contractual Services	2,000
	2,000
Total Expenditures	2,000
Unencumbered Cash Balance, Dec. 31	208

	Prior Year Actual 2013
Unencumbered Cash Balance, Jan. 1	18,749
Cancelled Prior Year Encumbrances	0
Receipts	
MISCELLANEOUS	7,115
Total Receipts	7,115
Resources Available	25,864
Expenditures	
MISCELLANEOUS	746
OPERATIONS	651
Commodities	
Contractual Services	500
	1,151
TRANSFERS OUT	19,586
Total Expenditures	21,483
Unencumbered Cash Balance, Dec. 31	4,381

	Prior Year Actual 2013
Unencumbered Cash Balance, Jan. 1	29,897
Cancelled Prior Year Encumbrances	0
Receipts	
MISCELLANEOUS	307,280
Total Receipts	307,280
Resources Available	337,177
Expenditures	
MISCELLANEOUS	57,724
OPERATIONS	
Personal Services	191,567
Commodities	34,272
Contractual Services	49,464
	275,303
TRANSFERS OUT	2,250
Total Expenditures	335,277
Unencumbered Cash Balance, Dec. 31	1,900

	Prior Year Actual 2013
Unencumbered Cash Balance, Jan. 1	19,351
Cancelled Prior Year Encumbrances	0
Receipts	
MISCELLANEOUS	229,828
Total Receipts	229,828
Resources Available	249,179
Expenditures	
MISCELLANEOUS	43,041
OPERATIONS	
Personal Services	170,429
Commodities	22,453
Contractual Services	6,469
	199,351
Total Expenditures	242,392
Unencumbered Cash Balance, Dec. 31	6,787

Brown County
SHERIFFS INCOME FUND

State of Kansas
2015 Budget Form

	Prior Year Actual 2013
Unencumbered Cash Balance, Jan. 1	28,324
Cancelled Prior Year Encumbrances	0
Receipts	
MISCELLANEOUS	4,472
Total Receipts	4,472
Resources Available	32,796
Expenditures	
MISCELLANEOUS	4,657
Total Expenditures	4,657
Unencumbered Cash Balance, Dec. 31	28,139

	Prior Year Actual 2013
Unencumbered Cash Balance, Jan. 1	460
Cancelled Prior Year Encumbrances	0
Receipts	
MISCELLANEOUS	700
Total Receipts	700
Resources Available	1,160
Expenditures	
OPERATIONS Contractual Services	570
	570
Total Expenditures	570
Unencumbered Cash Balance, Dec. 31	590

	Prior Year Actual 2013
Unencumbered Cash Balance, Jan. 1	0
Cancelled Prior Year Encumbrances	0
Receipts	
Total Receipts	0
Resources Available	0
Expenditures	
Total Expenditures	0
Unencumbered Cash Balance, Dec. 31	0

	Prior Year Actual 2013
Unencumbered Cash Balance, Jan. 1	100
Cancelled Prior Year Encumbrances	0
Receipts	
REIMBURSEMENT	345
Total Receipts	345
Resources Available	445
Expenditures	
Total Expenditures	0
Unencumbered Cash Balance, Dec. 31	445

	Prior Year Actual 2013
Unencumbered Cash Balance, Jan. 1	0
Cancelled Prior Year Encumbrances	0
Receipts	
Total Receipts	0
Resources Available	0
Expenditures	
Total Expenditures	0
Unencumbered Cash Balance, Dec. 31	0

	Prior Year Actual 2013
Unencumbered Cash Balance, Jan. 1	2,073
Cancelled Prior Year Encumbrances	0
Receipts	
GRANTS	11,000
TRANSFERS IN	19,586
Total Receipts	30,586
Resources Available	32,659
Expenditures	
OPERATIONS	
Personal Services	19,242
Commodities	4,588
	23,830
Total Expenditures	23,830
Unencumbered Cash Balance, Dec. 31	8,829

NOTICE OF HEARING 2015 Budget

The governing body of Brown County will meet on the
25th day of August, 2014 at 9:00 am at

COUNTY COURTHOUSE for the purpose of hearing and answering objections of
taxpayers relating to the proposed use of all funds and the amount of 2014 ad valorem tax.

Detailed budget information is available at COUNTY CLERKS OFFICE
and will be available at this hearing.

BUDGET SUMMARY

The "Proposed Budget 2015 Expenditures" and the "Amount of 2014 Ad Valorem Tax" establish
the maximum limits of the 2015 budget. The "Est Tax Rate" is subject to change
depending on the final assessed valuation. Tax rates are expressed in mills.

Fund	2013		2014		Proposed Budget 2015		
	Prior Year	Actual	Current Year	Actual	Expenditures	Amount of	Est
	Actual	Tax	Estimate of	Tax		2014 Ad	Tax
	Expenditures	Rate	Expenditures	Rate		Valorem Tax	Rate
GENERAL	2,891,424	7.470	2,916,060	8.823	3,129,509	1,612,707	11.856
ROAD AND BRIDGE	2,299,523	15.721	2,807,650	15.039	2,750,000	1,799,918	13.232
HEALTH	64,912	.487	64,912	.470	64,912	61,027	.449
HISTORICAL SOCIETY	20,000	.148	27,500	.203	30,000	28,196	.207
DIRECT ELECTION	66,237	.523	93,000	.591	76,000	62,323	.458
EXTENSION COUNCIL	88,888	.665	90,000	.655	91,500	86,223	.634
CONSERVATION DISTRICT	25,000	.172	25,000	.184	25,000	23,508	.173
APPRAISER COSTS	195,772	1.102	171,700	1.131	172,000	162,374	1.194
AMBULANCE SERVICE	104,900	.786	109,900	.800	110,000	103,318	.760
NOXIOUS WEEDS	127,481	.633	125,720	.363	130,000	74,543	.548
SERVICES FOR ELDERLY	90,687	.513	103,000	.661	103,000	82,923	.610
EMPLOYEE BENEFITS	818,521	7.353	1,350,000	7.693	1,256,000	883,420	6.495
MENTAL HEALTH	70,200	.534	70,200	.495	70,200	66,210	.487
MENTAL RETARDATION	27,052	.176	27,052	.182	27,052	25,699	.189
BOND AND INTEREST	480,013		484,750		500,000	0	.000
PARKS AND RECREATION	7,500		10,000		10,000	0	.000
PROS. ATTY TRAINING	2,000		2,000		2,000	0	.000
ALCOHOL PROGRAM	17,350		25,000		20,490	0	.000
SOLID WASTE DISPOSAL	661,058		771,826		600,000	0	.000
SPECIAL MACHINERY	95,179		0		0	0	.000
911 FUND	37,505		8,000		50,000	0	.000
911 WIRELESS	2,663		125,000		20,000	0	.000
DIVERSION	23,281		0		0	0	.000
CAPITAL IMPROVEMENT	58,893		0		0	0	.000
TECHNOLOGY	784		22,000		22,000	0	.000
TAX INCREMENT FINANCING	12,533		0		0	0	.000
NEIGHBORHOOD REVITALIZ.	294,430		0		0	0	.000
DRUG FORFEITURE FUND	29,995		0		0	0	.000
WORTHLESS CHECKS FUND	0		0		0	0	.000
BR CA DRUG FORFEITURE	2,000		0		0	0	.000
JUVENILE JUSTICE PREV.	21,483		0		0	0	.000
JUVENILE JUSTICE CORE	335,277		0		0	0	.000
ADULT COMMUNITY COR.	242,392		0		0	0	.000
SHERIFFS INCOME FUND	4,657		0		0	0	.000
CC123 FUND	570		0		0	0	.000
PUBLIC BUILDING COMM.	0		0		0	0	.000
FEDERAL MATCH FUND	0		0		0	0	.000

Fund	2013		2014		Proposed Budget 2015		
	Prior Year	Actual	Current Year	Actual	Amount of		Est
	Actual	Tax	Estimate of	Tax	2014 Ad	Valorem Tax	Tax
	Expenditures	Rate	Expenditures	Rate	Expenditures		Rate
BIA BRIDGE FUND	0		0		0	0	.000
FEDERAL ACE FUND	23,830		0		0	0	.000
Totals	9,243,990	36.283	9,430,270	37.290	9,259,663	5,072,389	37.292
Less: Transfers	0		0		267,500		
Net Expenditures	9,243,990		9,430,270		8,992,163		
Total Tax Levied	4,534,535		4,802,156				
Assessed Valuation	125,070,907		128,822,041		136,025,097		

	Outstanding Indebtedness, January 1,		
	2012	2013	2014
General Obligation Bonds	0	0	0
Revenue Bonds	3,780,000	3,425,000	3,045,000
No-Fund Warrants	0	0	0
Temporary Notes	0	0	0
Lease Purchase Principal	43,237	43,237	0
Other Debt	0	0	0
Total	3,823,237	3,468,237	3,045,000

Clerk